FOR MYSORE STATE

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EDUCATION (1950) Department.

RT. SERIES.

G.O. NO. 483, EDUCATION,

Dated 21ST DECEMBER 1950.

[Despatch Abstract.

AUDIT REPORT - 1949-50 - Elementary Education Fund - Municipal Council, Bellary - Recorded.

EXAMINER'S OFFICE.

L.F.No. 8427 Dated 5-12-50.

Sub: Audit Report on the Elementary Education Fund Accounts of the Bellary Municipal Council for 49-50 - replies forwarded.

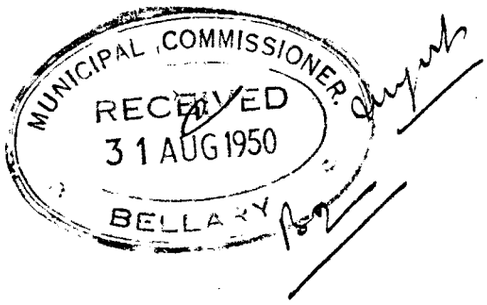
Forwarded to the Secretary to Government, Education Department, Madras with copies of the Commissioner's replies in duplicate. Copy of the Resolution of the Council approving the replies will be forwarded on receipt.

M Srinivasan
Assistant Examiner of Local Fund Accounts

To
The Secretary to Government, Education Department, Madras.

L.F.No.4801 dt. 28/8/50

REPLY



AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE BELLARY MUNICIPAL COUNCIL FOR THE YEAR 1949-50.

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Name of auditor: Sri. D.Srinivasan, District Inspector

Time taken for final audit: From the 25-7-1950 to 12-8-1950.

The office of Commissioner was held by Sri.K.Narasimhamurthi,M.A. from the 1-4-49 to 3-6-49, by Janab Mehdi Husan Saheb from the 4-6-49 to 30-7-49,by Sri.R. Lakshmipathi,B.A.,from the 31-7-49 to 2-1-50 and by Sri.Y.Guru Reddi,B.A.,B.L.from the 3-1-50 to 31-3-50.

The office of Chairman was held by Sri.Mundloor Gangappa throughout the year.

2. The receipts and charges are shown in the annual account appended together with the opening and closing balances.A single cash book was maintained for both the General and Elementary Education Funds during the year. The opening balance in the cash book is in agreement with the closing balance of the previous year.The closing balance agrees with the consolidated closing balances of the various funds,as per abstract appended to the account for March 1950 and is in agreement with the balances in the Treasury and the Imperial Bank Pass Books,after allowing for outstanding cheques and unremitted revenue on hand at the close of the year.

3. The more important irregularities are detailed below. Irregularities of a

minor nature are detailed in the Annual Objection Statement, which should be read as part of this report.

4. PENDING OBJECTIONS OF PREVIOUS YEARS AUDIT REPORT.

(1) Para 6 of audit report for 48-49 FIXATION OF INITIAL PAY IN THE REVISED SCALES OF PAY IRREGULARITIES.

Excess paid to the following teachers was pending recovery on the date of audit.

1. Sri. O. Ramachandra Rao. Rs. 4-7-0
2. Sri. M. Kallachar. . 9-0-0
3. Mr. M. Abdul Rahim . . 12-0-0
4. Mr. Syed Hussain . . . 36-15-0

The amounts would need to be recovered early.

(2) Para 7 of the audit report for 48-49. SANCTION OF GOVERNMENT FOR THE RATE AND LEVY OF EDUCATION TAX ON VACANT SITES-- NOT OBTAINED

The approval of Government for the rate of Education tax levied on vacant sites with effect from 1-10-48 has not yet been obtained. The matter was stated to be under correspondence with Government.

(3) Para 8 of the Audit report for 1948-49.

TOOLS & PLANT REGISTERS OF ELEMENTARY SCHOOLS

It was stated in reply on the 7-12-1949 that certificate of verification of the stock at the end of the year 48-49 would be produced at the local audit. It was, however, noticed that the stock was not verified and the certificate recorded. As any delay in this regard may render it difficult to fix responsibility for the loss or shortage

if any, found early action is called for.

5. LEVY OF EDUCATION TAX;

In pursuance of the direction issued in G.O.No.Ms.533,L.A. dated 2-3-1949, the council in its resolution No.1410 dated 28-2-49, resolved to levy the following rates of property tax for half year on all vacant lands not occupied by or appurtenant to or adjacent to buildings with effect from 1-4-49

Property tax for general purposes.	¼ % of Capital value.
Water & Drainage tax.	¼ % of -do-
Scavenging tax	1/16 % -do-
Lighting tax	1/16 % -do-
Education tax	11- 1/9 % of property tax

notification containing the above rates was published in the Bellary District Gazette for September 1949. The approval of Government in the Education Department for the rate of Education tax adopted was, however, either not obtained or not produced.

(ii) The rate of Education tax on lands used exclusively for agricultural purposes within the Municipal limits was 1 ¼ % of the annual per half year. The property tax demand register was not written up separately for these lands and for other vacant lands assessed on capital value. If therefore, contained all the assessments clubbed together n allocating the amount of Education tax at the end of each month, the proportion of 1 ¼ % was adopted on the entire collections. Paragraph 2 of G.O.No.288 L A, dated 24-1-40, requires that where the taxes were levied at different rates in different

and 4) Sri.J.Ramachar,Poor School,from the 23-1-47 at Rs.4 p.m.

8.INADMISSIBLE PAYMENT OF HOUSE RENT ALLOWANCE

With reference to the orders in G.O No.885,E.A.dated 28-4-49,pay for the purpose of drawal of House rent allowance has to be taken under the definition in Fundamental Rule 9(21)(a) .In the following two cases,the duty allowance paid to the Head masters was also reckoned and a house rent allowance of Rs.5 p.m.was paid from the 1-1-50. As they were eligible to draw an allowance of Rs.3 p.m.only,with reference to the rate of pay drawn by them,excess paid to them from the 1-1-50 to the date of regularisation would need to be calculated and recovered.

1) Sri.O.Ramachandra Rao,Sreeramapuram School,Pay 37 from 1-1-50 & Duty allowance Rs.3. and;

2)Sri.J.Ramachar,Poor School,Pay Rs.36 and duty allowance Rs.4.

9.INADMISSIBLE GRANT OF LEAVE:

Sri.S.Srinivasa Rao,temporary Assistant Babu Rajendra Prasad School,was granted leave on private affairs on half pay for the period from 1 to 11-12-1949 and paid a leave salary of Rs.13-2-0.

Mr.K.S.Ibrahim,Officiating assistant Glass Bazaar Muslim School,was granted leave on private affairs with leave salary equal to one half of his pay from the 16-2-50 to 5-3-50 and paid a leave salary of Rs.23-3-0.

He was also granted earned leave with full pay for 4 days from the 12 to 15-5-49 and paid a leave salary of Rs. 6-11-0.

Under Rule 13 of the Madras Leave Rules,1933,only permanent servants are eligible for leave on private affairs and under Note to Madras Leave Rules 20, a non-permanent servant in vacation department is not entitled to any earned leave. Leave salary paid in the above cases,is therefore,inadmissible and would need recovery.

10.IRREGULAR FIXATION OF INITIAL PAY:

The increment of Sri.S.Srinivasa Achar, Head master,Fort.Elementary School was stopped for a period of 2 years from the 10-9-45.His increment in the old scale of Rs.20--1/2-24-2/2--30 was granted with effect from 10-9-47. Meanwhile the revised scales of pay were introduced and his initial pay was fixed at Rs.32 in the scale of Rs.30-1-45 from the 1-1-47 and his next increment raising his pay to Rs.33 was also granted with effect from the 1-1-48.As the punishment was not fully undergone on the date of introduction of the revised scales of pay,his case would need to be reported to the Director of Public Instruction,Madras for orders with reference to the instructions in Memo. No.25501-2 Spl.L.A dated 13-8-47.

11.UNDISBURSED SALARY AND ALLOWANCES NOT PRODUCED FOR VERIFICATION:

When the acquittance register relating to Tank Bund Elementary School was produced for check on the 10-5-50.after repeated calls,it was noticed that the pay of Sri.K.R.Eswarammal, Assistant,for April 1950 amounting to Rs.52 was not disbursed to her.This amount was not

produced for verification,in spite of a note signed by the office Manager sent to the Head Mistress to produce it.The cash balance on the acquittance register remained to be produced till the close of audit in spite of reminders. In the circumstances it had only to be presumed that the amount was not available for production. The Commissioner is requested to satisfy himself whether there was not any avoidable delay in the disbursement or refund of the amount.

12.FAIR RENT NOT GOT FIXED BY THE RENT CONTROLLER

Kambli Bazar Girls School was shifted to a building owned by Sri.C.Bheemappa Choudry from the 21-8-49 and a rent of Rs.40 was fixed for this building in Education Committee Resolution No.10 dated 9-7-49. The House Rent Controller was not however,addressed to fix the fair rent for this building. This may now be got done and the result reported.

13. SANCTION OF THE COUNCIL WANTING:

The wages of the sweeper attached to the Mahanandikottam Elementary School was increased from Rs.2 to Rs.4 p.m. with effect from the 4-7-49,in Commissioner's Proceedings Roc.No. 2801/49 dated the 29-6-49 but the sanction of the Council for the increase was not obtained

14. TOOLS AND PLANT REGISTERS.

The balance for the year 49-50 have been struck in the registers but the opening balances for the year 1950-51 have not yet been entered in the stock at the end of the year was not verified by the Commissioner and a certificate of verification recorded in the registers,in spite of the defect having been pointed out in paragraph 8 of the previous

years Audit report.

15. The general result of audit may be considered fairly satisfactory.

16. The receipts and charges for the year were Rs.54,453-10-8 and Rs.43,991-0-8 respectively.

17. Thirty five objections aggregating Rs.271-1-0 were pending settlement ,as detailed below and in the Annual Objection Statemen

1948-49	3.	Rs.8 62-6-0
1949-50	32	208 -11-0
	35	271--1-0

V.Srinivasan,

Assistant Examiner of Local Fund Accounts,Northern Circle,Guntur.

Forwarded to the Executive authority Bellary Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts,Bellary with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Bellary Municipal Council (for the year ended 31st March 1950)is forwarded to the Secretary to Government,Education department with reference to rule 58(d)of schedule IVof the Madras District Municipalities Act 1920 .The original was forwarded to the Executive authority Bellary Municipal council in L.F.No. dated

/True copy/

N. Jayaramachandra

Superintendent,
Office of the Examiner of Local Fund Accounts,Mount Road,Madras-2

ms/25-8

28/8/50.

Annual account of receipts and charges for the Elementary education fund account for the Bellary municipality for the year 1949--50.

Receipts ordy.	Actuals.			Budget appropriation	
Opening balance.	11,951	9	6	2955	-
Education tax- gross collection.	36,931	6	6	27,170	-
Net.	36,931	6	6		
Fines penalties under elementary.					
Education Act.					
Contributions.					
Loans.					
School fees.					
Investments realised.					
Other receipts.	45	12		20	-
Government grants.					
1. UnderSee. 37 of the Elemenetary Edn. Account.	12,410	10		13,746	-
2.Under Proviso to Sec. 37 of the Ele. Edn. Act.	5075	-		5,075	-
Contribution from general account.				3,484	-
(a)For other purposes.					
Deduct amount transfered to capital.					
For other purposes.					
Investments realised.					
Deduct refunds.	- 9	1	10	70	
Deduct amount transferred to capital.	- 1,033			6,500	
Total.	53,420	10	8	42,925	-
Grand Total	53,420	10	8	42,925	-

Capital.

Government grants.					
Contributions.					
Loans.					
Contribution from general account ordy.					
Investments realised.					
Add amount transferred from ordy.	1,033			6,500	
Grand total.	1,033			6,500	-
Total receipts ordy. and capital.	54,453	10	8	49,425	-
Grand total including opening balance.	66,405	4	2	52,380	-

Expenditure for the year.		
Salaries and allowances [illegible]	21,759 4 -	
Contingencies.	12,123 12 -	35,000 - -
~~Collection charges.~~ House rent allowance	1,772 5 -	
Distribution by [illegible]	312 - -	1,000 - -
~~Collection charges~~	1,691 12 2	2,500 - -
[illegible] collection charges.		~~500~~ - -
Grants-in-aid.		
Stipend of headmaster-cost for training.		500 - -
Collection of rent.		
Contingencies.—		
House rent.	1,616 9 -	2,000 - -
Other items.	1,415 13 -	1,600 - -
Dearness allowance.	1,088 - -	1,100 - -
Equipment:—		
~~Furniture and apparatus.~~		500 - -
Library books and maps	14 9 6	300 - -
~~Other items.~~	36 - -	300 - -
Prizes and ~~to~~ scholarships.		
Repairs and additions.	579 7 -	~~2,000~~ - -
Interests on repayment of debt.		
Investment made.		
Advances recoverable.		
Total.	42,901 7 8	45,800 - -
Grand Total.	42,901 7 8	45,800 - -

Capital.		
~~Land and buildings.~~		4,000 - -
Equipment:—		
~~Furniture and apparatus.~~	1090	2,500 - -
Library books and maps.		
Investments made.		
Other items.		
Total.	1090 - -	6500 - -
Grand Total.	1,090 - -	6,500 - -
Total ordinary and capital.	43,991 7 8	52,380
Closing balance.	22 413 12 6	
Grand Total including closing balance.	66,405 4 2	52,380

D. Srinivasan 12-8-50
District Inspector of Schools,
Nellore

Para 3. [illegible] of certain statements [illegible]
as untrue and sent.

Para 4. (1)The [illegible] to the time to [illegible]
to [illegible] and [illegible] the land records.
(2)The [illegible] now accurately as the [illegible] 1-10-60 only.
(3)Certificate of verification of [illegible] and plant registers verified.

Para 5. (1) Govt. have submitted the levy from 1-10-60. [illegible]
(ii) The property [illegible] for agricultural land and [illegible] which from 1-10-61.

Para 6. The Govt. have been [illegible] 1-10-60 [illegible]
Para 7. The Govt. have been requested to waive the recovery in all the cases.

Para 8. The house rent allowance paid in excess to Fri. [illegible] Teacher, has since been recovered from their salary [illegible] of the objection statement [illegible]

Para 9. The amount [illegible] and from the [illegible] for Fri. [illegible] 1-10-60. [illegible] of the objection statement for [illegible]

Para 10. The [illegible]

C.No: 39134/50

Education Department (D)

Sub: AUDIT REPORT - 1949-50 - Elementary Education Fund -
Municipal Council . . . Bellary . . . - Recorded
~~with remarks~~

Read: From the Municipal Commissioner, Bellary
Ref No. nil Dated 18.11.50
From the Examiner of Local Fund Accounts, L.F.
No. 82/27 Dated 5-12-1950

ORDER Rt/~~Mrs.~~ No. 483 EDUCATION, DATED 21-12-50

Recorded

To the Municipal Commissioner, Bellary
(through the C.M.C.)
To the D.P.I. (with a copy of the Audit Report) — Keep it
To the Examiner of L.F. Accounts
S/C

~~Extract from the Audit Report~~

OFFICE OF THE EXAMINER OF LOCAL FUND ACCOUNTS, MOUNT ROAD, MADRAS-

L.F.No. 5138 Dated 28-12-50.

Sub: Audit - Audit Report - Elementary Education - 1949-50 Bellary Mn.cl. council resolution - forwarded.

Forwarded to the Secretary to Government, Education Department, Madras in continuation of this department L.F.No.8427 dated 5-12-50.

Assistant Examiner of Local Fund Accounts.

ASSISTANT SECRETARY 4881 29 DEC 1950 EDUCATION DEPARTMENT

To

The Secretary to Government,
Education Department, Madras.

21.12

Copy of Council resolution No. 1076 dated 25-11-50.

Read Audit report on the Elementary Education Accounts of the Bellary Municipal council for the year 1949--50 and the replies thereon.

Resoltuion :-- Passed.

A. Gangappa,
Chairman, M.C.

Commissioner
14 Bellary Municipality